

Division of Program Compliance - Audits Branch 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

March 5, 2009

Lauri A. Hunner, LCSW, Director County of Siskiyou Behavioral Health Services 2060 Campus Drive Yreka, CA 96097

Dear Ms. Hunner:

AUDIT REPORT – COUNTY OF SISKIYOU BEHAVIORAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Siskiyou County Behavioral Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>	Allowed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	\$ 3,576,645	\$ 3,197,034	\$ (379,611)
Federal Share of Healthy Families/Medi-Cal	\$ 16,603	\$ 15,698	\$ (905)
State General Funds EPSDT Due State	\$ 1,902,000	\$ 1,698,893	\$ (203,107)

Lauri A. Hunner, LCSW, Director County of Siskiyou Behavioral Health Services March 5, 2009 Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA

Chief of Audits

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CHUKWUEMEKA OKEMIRI, CPA Supervisor, Northern Region Audits

Enclosures

Certified Mail

svb 3/04/09

SISKIYOU COUNTY BEHAVIORAL HEALTH COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

		_	As Settled		Audit Adjustments	As Audited_
NET REIMBURSABLE MEDI-CAL						
PROGRAM COSTS						
COUNTY PROVIDERS						
MEDI-CAL - FFP	(Sch 2a)	\$	2,086,639	\$	(110,428) \$	1,976,211
HEALTHY FAMILIES - FFP	(Sch 2a)		16,603		(905)	15,698
TOTAL FFP - COUNTY PROVIDERS		s _	2,103,242	\$	(111,333) \$	1,991,909
CONTRACT PROVIDERS						
MEDI-CAL - FFP		\$	1,490,006	\$	(269,183) \$	1,220,823
HEALTHY FAMILIES - FFP			0	_	0	0
TOTAL FFP - COUNTY PROVIDERS		\$ _	1,490,006_	\$	(269,183) \$	1,220,823
TOTAL FFP - COUNTY PLUS CONTRACT F	ROVIDERS					
MEDI-CAL - FFP		\$	3,576,645	\$	(379,611) \$	3,197.034
HEALTHY FAMILIES - FFP		_	16,603		(905)	15,698_
TOTAL FFP - COUNTY PLUS CONTRACT F	PROVIDERS	\$ =	3,593,248	\$	(380,516) \$	3,212,732
SUMMARY OF STATE GENERAL FUNDS						
EPSDT - SGF	(Sch 4)	_	1,902,000	• _	(203,107) \$	1,698,893

*Note: The As Settled amount includes a refund of \$584 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 57)

SISKIYOU COUNTY BEHAVIORAL HEALTH COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

						Audit		
			_	As Settled	. –	Adjustments	_	As Audited
To	al Medi-Cal Gross Reimbursement							
i	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
2	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		3,584,070		(175,898)		3,408,172
3	Enhanced SD/MC (Children) - 1/P	(MH1968, Ln 16, 16A)		0		0		0
4	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		0		0		0
5	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	_	23,836		(825)	_	23,011
9	Total		\$ =	3,607,906	\$ =	(176,723)	\$ =	3,431,183
Les	ss: Patient & Other Payor Revenues							
10	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		0		0		0
12	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18	Total		\$_	0	\$ _	0	\$ _	0
Me	di-Cal Net Reimbursement for Direct Services							
19	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2.4 - Ln 11,13)		3,584,070		(175,898)		3,408,172
21	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24	Healthy Families-O/P	(Ln 8 - Ln 17)		23,836		(825)		23,011
25	Total		\$ <u></u>	3,607,906	\$ <u></u>	(176,723)	\$ _	3,431,183
Me	di-Cal MAA Reimbursement							
	Service Functions 01-09	(MH1979, Ln 11, Col A)	\$	0	\$	0	\$	0
	Service Functions 11-19, 31-39	(MH1979, Ln 12, Coi A)		0		0		0
28	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
	Total	(s -	0	· s -		s -	0

SISKIYOU COUNTY BEHAVIORAL HEALTH COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL					Audit		
			As Settled	_	Adjustments		As Audited
Amount Negotiated Rates Exceed Cost				_		_	
30 Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	0
31 Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		0
32 Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		0
33 Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34 Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35 Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		Ú		0
36 Total		\$ _	0	\$ _	0	\$ <u>_</u>	0
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	957,263	\$	(102,638)	\$	854,625
38. Medi-Cal Administration	(MH 1979, Ln 5)	s —	194,274	\$	(25,559)	s ⁻	168,715
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	194,274	\$_	(25,559)	\$=	168,715
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Lin	mit (MH1979, Ln 8)	\$	2,384	\$	(83)	\$	2,301
41. Healthy Families Administration	(MH1979, Ln 9)	\$	1,710	\$	(571)	\$	1,139
42 Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	§ _	1,710	\$_	(571)	\$_	1,139
	12 × 1	. –					
Utilization Review Reimbursement	(MINO20 L M C-1 D)	æ	53.003	•	(2.522)	ď	40.284
43 Skilled Professional	(MH1979, Ln 14, Col. D)	\$=	51,907	=	(2,523)	=	49,384
44 Other Medi-Cal U.R	(MH1979, Ln 15, Col. D)	\$=	82,218	\$ =	(3,996)	₂ =	78,222
Net SD/MC Reimbursement - FFP		_					
45 Direct Services	(MH1979, Ln 16,16A)	\$	1,909,462	\$	(93.757)	\$	1,815,705
46 Enhanced (Children)	(MH1979, Ln 17,17A)		0		0		0
47 Enhanced (Refugees)	(MH1979, Ln 18)		0		0		0
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		0
49 Administrative Reimbursement	(MH1979, Ln 6)		97,137		(12,780)		84,358
50 U R Skilled Professional	(MH1979, Ln 14)		38,930		(1,892)		37,038
51 UR Other	(MH1979, Ln 15)		41,109		(1,998)		39,111
52 Negotiated Rate-Payback	(MH1979, Ln 20)	_	0		0		0
53. Subtotal- FFP		^{\$} =	2,086,638	\$ =	(110,427)	\$=	1,976,211
54 Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55 Quality Assurance Review Results	(Adj #)	_	0	_		_	
56 Total SD/MC Reimbursement - FFP		\$_	2,086,638	\$_	(110,427)	\$_	1,976,211
Net Healthy Families Reimbursement - FFP		_		_		_	
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	15,492	\$	(535)	\$	14,957
58 Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59 Administrative Reimbursement	(MH1979, Ln 10)		1,111		(371)		740
60 Total Healthy Families Reimbursement - FFP		\$_	16,603	\$ =	(905)	\$ =	15,698
61 Total - FFP (Ln 56 + Ln 60)		\$	2,103,241	\$	(111,332)	\$	1,991,909
		=	<u>-</u> <u>-</u>	=		=	(To Sch. 1)

SCHEDULE 3

SISKIYOU COUNTY BEHAVIORAL HEALTH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost	(3) Enhanced Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost	(8) Enhanced Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
Number Legal Entity	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	h N P	A T E	N T			OUT	PATE	ENT	
	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col 6 to 8)	(MH 1968, Ln 27, 27A)
00484 VICTOR TREATMENT	\$ 0.5	0 \$	0 \$	0 \$	0 \$	44,505 \$	0 \$	0 \$	44,505 \$	0
00874 REMIVISTA	\$ 0.5		0 \$	0 \$				0 \$	656,970 \$	ñ
00628 NVCSS	\$ 0.5		0 \$	0 \$				0 \$	61,885 \$	Ô
01071 HEALTH THERAPY	\$ 0.\$		0 \$	0 \$				0 \$	1,525,967 \$	ō
	\$ 0 \$		0 \$	0 \$				0 \$	0 \$	ō
	\$ 0 \$		0 \$	0 \$				0 \$	0 \$	0
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	\$ 0.5	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
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	\$ 0.9		0 \$	0 \$				0 \$	0 \$	0
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	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0 \$		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.5		0 \$	0 \$				0 \$	0 \$	0
	\$ 0.4		0 \$	0 \$				0 \$	0 \$	0
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GRAND TOTAL	\$	ss	0 \$. 0 \$	2,289,327 \$	0 \$	0 \$	2,289,327 \$	0

SCHEDULE 3a

SISKIYOU COUNTY BEHAVIORAL HEALTH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity <u>Number</u>	<u>Legal Entity</u>	ļ	Total Revenue (Excl. HFP) IN PAT (MH 1968 Ln 28 to 30)	Healthy Families Revenue	(13) Total Revenue (Excl. HFP) O U T P A (MH 1968, Ln 28 to 30)	Healthy Families Revenue TEEN:T (MH 1968 Ln 31)	(15) Total Net Cost (Excl. HFP) IN PA 1	(16) Net Cost Healthy Families T E N. T.; (Col 5-12)	(17) Total Net Cost (Excl. HFP) O U T P A	Net Cost Healthy Families A T I. E. N. T (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
00484	VICTOR TREATMENT	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	44,505 \$		
00874	REMI VISTA	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	656,970 \$	0 \$	0
00628	NVCSS	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	61,885 \$	0 \$	0
01071	HEALTH THERAPY	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,525,967 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
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Ö		0 \$		o s		0 \$	0 \$	0 \$	0 \$	0 \$	
	GRAND TOTAL	\$			s		0 \$		2,289,327 \$		

SCHEDULE 36

SISKIYOU COUNTY BEHAVIORAL HEALTH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	r	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families T. E. N. T.	Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
140111001	<u>cegai Emity</u>	L	(MH 1968.	(MH 1968.	(MH 1968,		(MH 1979, Line 21)	(MH 1979, Ln 27)	(Col 24 + 25)	Maximum	Maximum
			Ln 38 to 39)	Ln 40, 40A)	Ln 38 to 39)	Ln 40, 40A)	(1010, 2 2.1)	(1070, 211 27)	(33, 2 - 25)		
00484	VICTOR TREATMENT	\$	0 \$	0 \$	0 \$	0 \$	23,565 \$	0.\$	23,565 \$	0 \$	23,565
	REMI VISTA	\$	0 \$	0 \$	0 \$	0 \$	348,756 \$		348,756 \$	0 \$	348,756
	NVCSS	\$	0 \$	0 \$	0 \$	0 \$	32,941 \$	0 \$	32,941 \$	0 \$	32,941
01071	HEALTH THERAPY	\$	0 \$	0 \$	0 \$	0 \$	815,561 \$	0 \$	815,561 \$	0 \$	815,561
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0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$			0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	GRAND TOTAL	\$	0_\$	0_\$	0 \$		1,220,823 \$	o_s	1,220,823 \$		1,220,823

(To Sch 1)

SISKIYOU COUNTY BEHAVIORAL HEALTH COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2004

			_	As Settled		Audit Adjustments	As Audited
(1)	SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 1	8) (including contractors) (Ad ₁ 47)	\$	6,381,756	\$	(684.257) \$	5.697.499
(2)	Total SD/MC Claims	(adj 48, 50 & 52)		8,301,062		(1.423)	8,299,639
(3)	Percent % (Line 1/Line 2)			0.77		(0.08)	0 69
(4)	EPSDT Claims	(Adj 49, 51 & 53)		5.876.742		(1,423)	5,875,319
(5)	Actual Cost Settled EPSDT SD/MC						
	(Line 3 X Line 4)			4.518.039		(484.632)	4,033.407
(6)	Cost Settled Baseline for EPSDT			200.435		0	200.435
(7)	Net Cost Settlement Amount						
	(Line 5 - Line 6)			4,317,604		(484,632)	3.832,972
(8)	46 70% of Cost Settlement Amount						
	(Line 7 x 46.70%)			2.016,321		(226.323)	1.789.998
(8a)	FY 2001-02 EPSDT Settlement			878,950		0	878.950
(8b)	Annual Local Growth (L. 8 - 8a)			1,137,371		(226.323)	911,048
(9)	County Match 10% of Local Growth (8b x 10%)			113,737		(22.632)	91.105
(10)	Net Cost Settlement Amount (L 8 - 9)	(Adj 54)		1,902,584		(203.691)	1,698,893
(11)	SGF Distribution (Settled and Audited)	(Adj 57)		1,902,584		(584)	1,902.000
(12)	SGF Due County (State)	(Adj 58)	s <u> </u>	0.00	s <u> </u>	(203,107) \$	(203,107)
							(To Sch 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SFs 20-94. Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Provider	ſ	<u> </u>			Provider Number	No. of Adj.	Fiscal F	Period Ended
	Siskiyou Cou	nty			00047	58	06	5/30/04
l	Report Refe	erence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED COSTS				
1 2 3 Info.	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS To allocate Total administrative costs based on the audited gross cost met		\$ 194,274 1,710 34,427 \$ 230,411	\$ (25.559) (571) \$ 26,130 0	\$ 168.715 1,139 60,557 \$ 230,411
4 5 6 info.	MH1960 MH1960 MH1960 MH1960	13 14 15 16	0000	of 75.89% for SD/MC, .49% for HFP, and 23.62% for Non SD/MC Adminis SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS To allocate Total Utilization Review Costs based on the audited gross cost method percentage of 83.85% SPMPand 16.15 % for Non-SD/MC UR cos		\$ 51,907 82,218 23,561 \$ 157,686	\$ (2.523) (3.996) 6,519 \$ 0	\$ 49.384 78.222 30,080 \$ 157,686
7 8 Info Info Info	MH 1964 MH 1964 MH 1964 MH 1964 MH 1964	4 5 6 8	A A A A	ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2) OUTREACH SERVICES (MODE 45) SUPPORT SERVICES (MODE 60) TOTAL To distribute revised direct services cost to Day Services, Outpatient Serv Outreach Services, MAA, and Support Services. The Medi-Cal reimburse service cost are distributed based on relative value computation.		\$ 330,260 3,909,727 400,452 14,029 \$ 4,654,468	\$ 7,804 (7,804) 0 0 \$ (0)	\$ 338,064 3,901,923 400,452 14,029 \$ 4,654,468
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provider		 _		F	Provider Number	No. of Adj.	Fiscal Per	
	Siskiyou Cour	nty			00047	58	06/3	0/04
	Report Refe	erence				As	Increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
No.	Sch.	Line	Col.					
[ADJUSTMENTS TO REPORTED SD/MC UNITS				
	(MH1966)			COUNTY PROVIDERS - PROGRAMS 1 AND 2				
9	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02		422,412	332.549	754,961 *
10	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04		1,464,025	865,469	2,329,494
11	MH 1901B	TOTAL	н	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02		0	21,929	21,929
12	MH 1901B	TOTAL	1	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04		0	106,896	106,896 * -
13	MH 1901B	TOTAL	м	ENHANCED - CHILDREN - 07/01/02 to 09/30/02		0	2,489	2,489 *
14	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04		0	12,627	12,627 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES		0	0	0 *
15	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02		5,813	22	5,835 *
16	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04		10,064	(760)	9,304_ *
Info				TOTAL	ŀ	1,902,314	<u>1,341,221</u>	3,243,535
17 18 Info Info Info Info Info Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	EFH-MZQRS	To adjust the the above As-Settled (MH 1966) units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated September 5, 2008 (Excluding DCS Disallowed claims). Program 2 TBS and ASO units are included. Copies of work papers have been provided to the County. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 06/30/04 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To show a reclassification of units from the County per State DMH Approve to account for Contract Provider's units billed under County's Legal Entity of		754,961 2,329,494 21,929 106,896 2,489 12,627 0 5,835 9,304 3,243,535	(318.005) (990.873) 0 0 0 0 0 0 (1,308,878)	436,956 * 1,338,621 * 21,929 * 106,896 * 2,489 * 12,627 * 0 * 5,835 * 9,304 * 1,934,657
				* Balance carried forward to subsequent adjustment.				
J	L			** Balance brought forward from prior adjustment.				

Provider				Pro	ovider Number	No. of Adj.	Fiscal Per	iod Ended
	Siskiyou Cou	nty			00047	58	06/3	0/04
,	Report Refe	erence				As	Increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
No.	Sch.	Line	Col.					
Info 19 Info Info Info Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	ш н н – 🛚 🗷 О К %	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/03 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 09/30/03 TOTAL To adjust the above units of service/time per revised State DMH Approved Claims Report for Contract Provider unit reclassification, to incorporate the results of the EPSDT audit findings. Program 2 TBS and ASO units are in The EPSDT audit was conducted by the State DMH Oversight Branch. The reletter dated March 3, 2008 was used to determine that only the sampled units were disallowed to determine the recoupment amount. Copies of work papers have been provided to the County.	icluded. ecoupment	436,956 1,338,621 21,929 106,896 2,489 12,627 0 5,835 9,304 1,934,657	0 (447) 0 0 0 0 0 0 0 0 (447)	436,956 * 1,338,174 * 21,929 * 106,896 * 2,489 * 12,627 * 0 * 5,835 * 9,304 * 1,934,210
20 21 22 23 24 25 info 26 27 info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H – M N Q R S	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the above Adjusted DMH Approved Claims units of service/time to a the County records. Since the County did not submit the County records, the units were accepted as the County records. Program 2 TBS and ASO units a	As-Settled	436,956 1,338,174 21,929 106,896 2,489 12,627 5,835 9,304 1,934,210	(14,544) 125,851 (21,929) (106,896) (2,489) (12,627) 0 (22) 760 (31,896)	422,412 * 1.464,025 * 0 * 0 * 0 * 0 * 5.813 * 10,064 * 1,902,314
	_			* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	Siskiyou Cou				Provider Number 00047	No. of Adj. 58		eriod Ended
		<u> </u>			00047	30		30/04
L	Report Refe	erence				As	Increase	As
Adj.	Form/	1	0.1	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
No.	Sch.	Line	Col.					
Info 28 Info Info Info Info 29 30 Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	Е F H - Σ Z Q R S	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/03 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL To adjust the above settled units used in lieu of county records to incorporate results of the EPSDT audit findings. Program 2 TBS and ASO units at The EPSDT audit was conducted by the State DMH Oversight Branch. The EPSDT audit was conducted by the State DMH Oversight Branch. The EPSDT audit of the determine that only the sampled of the disallowed to determine the recoupment amount. Copies of work papers have been provided to the County.	re included. he recoupment	** 422,412 ** 1,464,025 ** 0 ** 0 ** 0 ** 0 ** 0 ** 10,064 ** 1,902,314	0 (447) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	422,412 * 1,463,578 * 0 * 0 * 0 * 0 * 0 * 5,813 * 10,064 * 1,901,867
31 32 33 34 info info info info info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	EFI-ZZGR%	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 09/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the above units per adjusted county records to incorporate the controls of the lower of the County records or the State DMH Approved C Program 2 TBS and ASO units are included. Copies of work papers have been provided to the county.	daims Report.	** 422.412 ** 1,463.578 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 10,064 ** 1,901,867	(10,656) (71,909) 9,724 42,533 0 0 0 (760) (31,068)	411,756 * 1,391,669 * 9,724 * 42,533 * 0 * 0 * 0 * 5,813 * 9,304 * 1,870,799
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	Siskiyou Coul				Provider Number 00047	No. of Adj. 58		Period Ended 5/30/04
	Report Refe	erence			·	As	Increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
No.	Sch.	Line	_Col.					
info 36 info info info info info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	⊞FI-≥≥Oαν	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the above audited SD/MC units to exclude the additional units i total units. Copies of work papers have been provided to the county.	n excess of	** 411,756 ** 1,391,669 ** 9,724 ** 42,533 ** 0 ** 0 ** 0 ** 5,813 ** 9,304 ** 1,870,799	0 (1.185) 0 0 0 0 0 (1.185)	411,756 1,390,484 9,724 42,533 0 0 5,813 9,304 1,869,614

Provider	Siskiyou Cour	ntv			Provider Number	No. of Adj.	ì	Period Ended
ļ	Report Refe				00047	58 		5/30/04
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	Increase (Decrease)	As Audited
No.	Sch.	Line	Cal.					
37 38 Info Info Info Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H I M N Q R S	ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL		318,115 1,227,046 0 0 0 0 0 0 0 0	(318,115) (1,227,046) 0 0 0 0 0 0 0 (1,545,161)	0 · 0 · 0 · 0 · 0 · 0 · 0 · 0 · 0 · 0 ·
39 40 Info Info Info Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H - M N Q R S	To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved claims Report dated September 5, 2008. Copies of workpapers have been provided to the county. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to reflect reclassification of units billed for the Contract Providers using the County's Legal Entity number. Copies of work papers have been provided to the county. * Balance carried forward to subsequent adjustment.		0 0 0 0 0 0 0 0 0	318,005 990,873 0 0 0 0 0 0 0 0 1,308,878	318,005 * 990,873 * 0 * 0 * 0 * 0 * 0 * 0 * 0 * 0 * 0 *
L	<u> </u>	<u> </u>		Balance brought forward from prior adjustment.				

Provide	r				Provider Number	No. of Adj.	Fiscal Pe	eriod Ended
	Siskiyou Cou	nty			00047	58	06/	30/04
	Report Refe	erence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS				-
41 42 info info info info info info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H – M Z O R S	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the above Adjusted DMH Approved Claims units of service/time the County records. Since the County did not submit the County records. units were accepted as the County records.	•	** 318,005 ** 990,873 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 **	110 152.542 0 0 0 0 0 0 0 0 0	318.115 * 1.143.415 * 0 * 0 * 0 * 0 * 0 * 0 * 0 * 1,461.530
	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H - M Z Q R S	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 06/30/04 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL To adjust the above SD/MC units reconciled to the Adjusted As Settled in records to incorporate the controls of the lower of thecounty records or the State DMH Approved Claims Report. Since the county did not submit the County records, the settled units were accepted as the "County Reco Copies of work papers have been provided to the county."	e	** 318,115 ** 1,143,415 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 **	(110) (205,114) 0 0 0 0 0 0 0 0 0 (205,224)	318,005 938,301 0 0 0 0 0 0 0 1,256,306
			_	* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal I	Period Ended
	Siskiyou Cour	nty			00047	58	0	6/30/04
	Report Refe	erence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT				
43	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB		\$ 2,797,686	\$ (508,359)	\$ 2,289,327
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursemer as a result of adjustments to the contract providers SD/MC units of service/time.	t			
44 45	MH 1979 MH 1979	23 27	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC) TOTAL HEALTHY FAMILIES REIMBURSEMENT		\$ 2,086,639 \$ 16,604 \$ 2,103,243	\$ (110,428) \$ (906) \$ (111,334)	\$ 1,976,211 \$ 15,698 \$ 1,991,909
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) d to adjustments to costs, revenues, and to the units of service/time.	ue			
46 info	МН 1979 МН 1979	23 27	J	ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC) TOTAL HEALTHY FAMILIES REIMBURSEMENT		\$ 1,490,006 \$ 0 \$ 1,490,006	\$ (269,183) \$ 0 \$ (269,183)	\$ 1,220,823 \$ 0 \$ 1,220,823
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time.	:	1,100,000	(200,100)	.,,25,,020
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FO	<u>JNDS</u>			
47	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Me as reflected in the MH 1979 forms for both the County Program and its conproviders. The amounts utilized for this purpose was SD/MC and Enhance Outpatient services only.	tract	\$ 6,381,756	\$ (684,257)	\$ 5,697,499
				 Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment. 		<u> </u>		<u> </u>

Provider	_				Provider Number		No. of Adj.		Fiscal		
<u> </u>	Siskiyou Cou	nty			00047	<u> </u>	58 		0	6/30/0	4
<u> </u>	Report Refe	erence		EVELANATION OF AUDIT AD HISTMENTS			As Reported		Increase (Decrease)		As Audited
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS) 	(Kapanea				- Addited	
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL	<u>FUNDS</u>						
48 49	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS		\$ \$	8,301,062 8,301,062	\$ \$	(25,043) (25,043)	\$ \$	8,276,019 * 8,276,019 *
				To adjust total SD/MC claims and EPSDT claims to include the results of audit of the EPSDT Program conducted by the State Department of Ment reflected in the report dated March 3, 2008. The Report covered the peri April 1, 2004 through June 30, 2004. This represents the original recoup	al Health as od from						
50 51	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	**	Ψ	8,276,019 8,276,019	\$ \$	25,043 25,043	\$ \$	8,301,062 * 8,301,062 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original ruincluded in adjustments 44 and 45 above. The revised findings affecting Claims and EPSDT Claims" will be taken in adjustments 48 and 49 below	"Total SD/MC						
52 53	SCH 4 SCH 4	2 4	3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	••	Ψ	8,301,062 8,301,062	\$ \$	(1,423) (1,423)	\$ \$	8,299,639 8,299,639
				To adjust total SD/MC claims and EPSDT claims to include the results of revised audit of the EPSDT Program conducted by the State Department as reflected in the report dated March 3, 2008. The Report covered the paper 1, 2004 through June 30, 2004. This represents the revised recoup	of Mental Health period from						
54	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$	1,902,584	\$	(203,691)	\$	1,698,893
				To adjust net cost settlement amount as a result of adjustments to SD/M (Total Computable Medical), total SD/MC claims and EPSDT claims.	C actuals						
55	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		\$	1,902,584	\$	(10,275)	\$	1,892,309 **
				To adjust State General Fund Distribution to include the results of the De audit of the EPSDT Program conducted by the State Department of Menl reflected in the report dated March 3, 2008. The Report covered the peri April 1, 2004 through June 30, 2004. This represents the SGF original re	tal Health as iod from						
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.							

ovider	Siskiyou Cou	intv		F	rovider Number 00047		No. of Adj. 58		Fiscal 0	Period 6/30/0	
	Report Ref						As	1	Increase	1	As
Adj.	Form/	1		EXPLANATION OF AUDIT ADJUSTMENTS		ļ	Reported		(Decrease)	ļ.	Audited
No.	Sch.	Line	Col.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(200.000)		
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FU	NDS						
56	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$	1,892,309	\$	10,275	\$	1.902,584
				To adjust State General Fund Distribution to reverse the original SGF recoupme included in adjustment 51 above. The revised findings affecting "State General Distribution" will be taken in adjustments 53 below.							
57	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$	1,902,584	\$	(584)	\$	1,902,000
				To adjust the State General Fund Distribution to reflect the results of the revise findings included in the final report dated March 3, 2008.	d EPSDT						
58	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE		\$	0	\$	(203,107)	\$	(203,107)
				To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:							
					\$ 1,698,893 \$(1.902,000)						
				Net State General Funds due to State Adj. 58	\$ (203,107)						
,											
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47

	Legal Entity: SISKIYOU COUNTY BEHAVIORAL H	Α	В	С
Leg	al Entity Number: 00047	Salaries		Total
		and Benefits	Other	Costs
1	Mental Health Expenditures	3,194,121	5,124,775	8,318,896
2	Encumbrances		60,055	60,055
3	Less: Payments to Contract Providers (County Only)		(3,220,992)	(3,220,992)
4	Other Adjustments from MH 1962		(115,395)	(115,395)
5	Total Costs Before Medi-Cal Adjustments	3,194,121	-1,848,443	5,042,564
6	Medi-Cal Adjustments from MH 1961			
7_	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,042,564
	Administrative Costs (County Only)			
9	SD/MC Administration			168,715
10	Healthy Families Administration			1,139
11	Non-SD/MC Administration			60,557
12	Total Administrative Costs			230,411
L	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			49,384
14	Other SD/MC Utilization Review			78,222
15	Non-SD/MC Utilization Review			30,080
16	Total Utilization Review Costs			157,686
_				
17	Research and Evaluation (County Only)			
L_				
18	Mode Costs (Direct Service and MAA)			4,654,467
<u></u>				
19	Total Costs - Lines 9 through 18			5,042,564

Crosscheck 4,654,467 OK 5,042,564 OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY OTHER ADJUSTMENTS MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47

	Legal Entity: SISKIYOU COUNTY BEHAVIORAL H	Α	_B	C
Lega	al Entity Number: 00047	Salaries		Total
		and Benefits	Other	Adjustments
1 1	NPATIENT COST		(27,817)	(27,817)
2 0	203 COST REMOVALS		(87,578)	(87,578)
3				
4				
5				
6				
7				
8	<u> </u>			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
-	Total Adjustments		(115,395)	(115,395)

Crosscheck -115,395

OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47

	Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH	A
Le	gal Entity Number: 00047	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,654,467
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4_	Day Services (Mode 10)	338,064
5	Outpatient Services (Mode 15 Program 1 + Program 2)	3,901,922
6	Outreach Services (Mode 45)	400,452
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	14,029
9	Total - Lines 2 through 8	4,654,467

Crosscheck OK

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL DETAIL COMH 1966 (08/04)

DETAIL COST REPORT

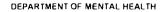
FISCAL YEAR 2003 - 2004

County, SISKIYOU

Legal Enthy SISKIYYOU COUNTY BEHAVIORAL HEALTH		County Code: 47			CR	CR	CR	CR	CR	
Logis Entry Number 20047 Service Service		•	AL HEALTH	A		c T	D			· G
Allocation Percentage	Leg	al Entity Number: 00047					Service	Service	Service	
Ablocation Percentage		Mode: 10 - Day Services		Mode Total						Function
2 Frida Uniss	-	Allegation December		100 000/						
Control 16,747 75,549 49,043 41,925 21,070	2			100.00%						
Section Sect	3			338 064						
118 94 183 46 118 94 1	Ě									
Published Charge per Unit 118.94 118.94	5							3/ 12	03 27	
Medic Cal Units	6					100.40				
Section Sect	7	Negotiated Rate / Cost per Unit								
Section Sect	8		07/01/03 - 09/30/03		478					
Medicare/Medi-Cal Crossover Units	8A	Medi-Cal Units				609				
Common	9	A 4-diagraph 4-di Cal Casa-aura Hada								
Igoal International Content Igoal Igoa	9A	Medicare/Medi-Cai Crossover Units								
100	10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
11 Healthy Familes (SED) Units	10A	<u> </u>								
11A		Enhanced SD/MC (Refugees) Units								
11	11	Healthy Families (SED) Units								
13 Modi-Cal Costs	_	L	10/01/03 - 06/30/04		76.7			724		
130A Medic-Cal Costs		Non-Medi-Car Units				23	601	7.34	333	
13A Medi-Cal SMA Upper Limits		Medi-Cal Costs								
14A Medic-Cal Published Charges						76,654			l	
15 Medi-Cal Published Charges		Medi-Cal SMA Upper Limits				414 707				
15A Medi-Cal Negotiated Rates 1001/03 - 08/30/04 66,606		<u> </u>				111,727				
16		Medi-Cal Published Charges								
150 Medicare/Medical Crossover Costs 10/01/03 - 08/30/04 10/01/03 1		 		00,000	00,000					
17		Medi-Cal Negotiated Rates		 						
17A										
18		Medicare/Medi-Cal Crossover Costs		 						
18A		 		 						
19		Medicare/Medi-Cal Crossover SMA Upper Limits		 						
19A Neducate Privative Cal Crossover Published Charges 10/01/03 - 06/30/04		B.11.1.10b								
20A Medicare/Medi-Cal Crossover Negoliated Rates 10/01/03 - 06/30/04		Medicare/Medi-Cai Crossover Published Charges								
Enhanced SD/MC Costs	20	Medicare/Medi Cal Crossover Negotiated Pales	07/01/03 - 09/30/03							
21A 22A 22A 22A 22A 22A 23A 23A	20A	Wedicare/Wedi-Cai Crossover Negoliated Nates	10/01/03 - 06/30/04							
21A 22A 22A 22A 22A 22A 23A 23A	21		07/01/03 09/30/03	 			 1	· - ·		
22A 23 23A		Enhanced SD/MC Costs								
223		Enhanced SD/MC SMA Unner Limits								
23A Enhanced SD/MC Published Charges 10/01/03 - 06/30/04		Composed String Sink Opper Limits								
10/01/03 - 06/30/04		Enhanced SD/MC Published Charges								
24A Enhanced SD/MC (Refugees) Costs 10/01/03 - 06/30/04				 				 		
24A 10/01/03 - 06/30/04	_	Enhanced SD/MC Negotiated Rates		 		ļ				
26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/03 - 06/30/04 27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 09/30/03 30 Healthy Families SMA Upper Limits 07/01/03 - 09/30/03 30A Healthy Families Published Charges 07/01/03 - 09/30/03 31A Healthy Families Negotiated Rates 07/01/03 - 09/30/03 32 Healthy Families Negotiated Rates 07/01/03 - 09/30/04	24A			<u> </u>		ļ <u>.</u>				
27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 06/30/04 29 Healthy Families Costs 07/01/03 - 09/30/03 10/01/03 - 06/30/04 30 Healthy Families SMA Upper Limits 07/01/03 - 09/30/03 10/01/03 - 06/30/04 31 Healthy Families Published Charges 07/01/03 - 09/30/03 10/01/03 - 06/30/04 32 Healthy Families Negotiated Rates 07/01/03 - 09/30/03 10/01/03 - 06/30/04										
28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 09/30/03 30 Healthy Families SMA Upper Limits 07/01/03 - 09/30/03 30A Healthy Families Published Charges 07/01/03 - 09/30/04 31 07/01/03 - 09/30/04 07/01/03 - 09/30/04 32 07/01/03 - 09/30/04 07/01/03 - 09/30/03 32 07/01/03 - 09/30/04 07/01/03 - 09/30/04 32 07/01/03 - 09/30/04 07/01/03 - 09/30/04				ļ						
Realthy Families Costs 07/01/03 - 09/30/03 10/01/03 - 09/30/04 10/01/03 - 09/30/04 10/01/03 - 09/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/	<u></u>			 	-					
10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/04	28	Ennanced SU/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04			<u></u>	<u> </u>		 	
10/01/03 - 06/30/04	29	Healthy Families Costs	07/01/03 - 09/30/03							
10/01/03 - 06/30/04 10/01/03 - 06/30/03 - 06/30/03 10/01/03 - 06/30/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03		Treating Fairnes Costs								
10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/0		Healthy Families SMA Upper Limits 07/01/03 - 0								
31A Healthy Families Negotiated Rates 10/01/03 - 06/30/04		10/01/03 - 06/3		 		ļ	ļ			
10/01/03 - 06/30/04 10/01/03 - 06/30/04 32A Healthy Families Negotiated Rates 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04		Healthy Families Published Charges		1	<u> </u>	 -				
32A Healthy Families Negotiated Rates 10/01/03 - 06/30/04		`		 	 	 				i
	_	Healthy Families Negotiated Rates		 	 -			 		
133 Non-Medi-Cal Costs 1 176,706 61,773 2,895 49,043 41,925 21,070 1 176,706 61,773 2,895 49,043 41,925 21,070	327							احجيدا		
	133	Non-Medi-Cal Costs		176,706	61,773	2,895	49,043	41,925	21,070	L

MH 1966 (08/04)

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL



DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47			CR	CR	CR	CR	CR	CR	CR	CR
	DAL HEALTH		B	C	, , , , , , , , , , , , , , , , , , ,	E	E 1	G T	H 1	
Legal Entity SISKIYOU COUNTY BEHAVIO Legal Entity Number: 00047	KAL HEALTH	A	Service	Service	Service	Service	Service	Service	Service	Service
Mode. 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function	Function	Function
mode: 15 Carpatient (1 Togram 1)		Wiode rola	01	40	60	70	02	48	61	71
1 Allocation Percentage		100.00%	6 59%	62.66%	22 07%	5.67%	0.16%	2 46%	0.37%	0 00%
2 Total Units		1.00,000	204,609	1,507,744	286,761	91,546	5,029	59,287	4,839	62
3 Gross Cost		3,895,971	256,892	2,441,267	859,760	221,084	6,314	95,995	14,508	150
4 Cost per Unit	talan talan arang ar		1.26	1 62	3.00	2.42	1 26	1 62	3.00	
5 SMA per Unit			1.83	2.36	4 37	3.52	1 83	2 36	4.37	2 42 3 52
6 Published Charge per Unit			1 83	2.36	4.37	3.52	1 83	2.36	4.37	3.52
7 Negotiated Rate / Cost per Unit			103	2.30	4.01	3 32		2.50	4.57	3.52
The state of the s	Table 1					*				
Medi-Cal Units	07/01/03 - 09/30/03		51,012	289,619	56,485	8,854		5,068		
8A	10/01/03 - 06/30/04		126,034	1,024,627	149,113	21,372		52,219		
Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	1111		_	6,770					
9A	10/01/03 - 06/30/04				30,251					
Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						•			
[10A]	10/01/03 - 06/30/04	14.1								
10B Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04									
Healthy Families (SED) Units	07/01/03 - 09/30/03		4,139	799	65	345		465		
11A 1	10/01/03 - 06/30/04	Total Article	3,073	4,121	575			1,535		
12 Non-Medi-Cal Units			20,351	188,578	43,502	60,975	5,029		4,839	62
13	07/01/03 - 09/30/03	731,925	64.047	468.937	169,352	21,382		8.206		
Medi-Cal Costs	10/01/03 - 06/30/04	2,400,498	158,239	1,659,027	447.067	51,613		84.551	_	
14	07/01/03 - 09/30/03	1,066,819	93,352	683,501	246,839	31,166	_	11,960		
14A Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	3,498,852	230,642	2,418,120	651,624	75,229		123,237		
15	07/01/03 - 09/30/03	1.066,819	93,352	683,501	246,839	31,166		11,960		
15A Medi-Cal Published Charges	10/01/03 - 06/30/04	3,498,852	230,642	2,418,120	651,624	75,229		123,237	_	
16	07/01/03 - 09/30/03	5, 100,002	200,012	2,110,120	301,021	10,220		120,207		
Medi-Cal Negotiated Rates	10/01/03 - 06/30/04									
The state of the s	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	COCOL COLUMN			145 TO 42 TO 54	., 777 77 17 17 77				
17 Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	20,298			20,298					
17A	10/01/03 - 06/30/04	90,698			90,698					
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	29,585			29,585					
18A	10/01/03 - 06/30/04	132,197			132,197					
Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	29,585			29,585					
19A	10/01/03 - 06/30/04	132,197			132,197					
20 Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03									
20A Wedicare/Wedi-Car Crossover Negotiated Nates	10/01/03 - 06/30/04									, , ,
21 5-1	07/01/03 - 09/30/03									
Enhanced SD/MC Costs	10/01/03 - 06/30/04								_	
22	07/01/03 - 09/30/03									-
Enhanced SD/MC SMA Upper Limits	10/01/03 - 06/30/04		_							
23	07/01/03 - 09/30/03							-		
Enhanced SD/MC Published Charges	10/01/03 - 06/30/04								-	
24	07/01/03 - 09/30/03							-		
Enhanced SD/MC Negotiated Rates	10/01/03 - 06/30/04									
DE Cabanad COMIC (Defended Comic		<u> </u>	<u> </u>						.r	-
25 Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								-	
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04			_		-				
27 Enhanced SD/MC (Refugees) Published Charges		<u> </u>	 		-					
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	 	34, 3 3 3414 3414						.;	
29 Handlin Familia Casta	07/01/03 - 09/30/03	8,271	5,197	1,294	195	833		753	·	·
29A Healthy Families Costs	10/01/03 - 06/30/04	14,740	3,858	6,673	1,724			2,485		
30	07/01/03 - 09/30/03	12,056	7,574	1,886	284	1,214		1,097		
30A Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	21.485	5.624	9.726	2,513			3,623		
31	07/01/03 - 09/30/03	12.056	7,574	1,886	284	1,214		1,097	-	
Healthy Families Published Charges	10/01/03 - 06/30/04	21,485	5,624	9,726	2,513	,		3,623		
22	07/01/03 - 09/30/03			-,				1,.20		
Healthy Families Negotiated Rates	10/01/03 - 06/30/04									
75	1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3			007.00		1.7.25			2 2 2 2 2	
133 Non-Medi Cal Costs		629,541	25,551	305,337	130,427	147,255	6,314	(0)	14,508	150

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU
County Code: 47

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	Legal Entity SISKIYOU COUNTY BEHAVIOR	RAL HEALTH	Α	В	С	D	E	F	G
Leg	al Entity Number: 00047			Service	Service	Service	Service	Service	Service
	Mode 15 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
				58	49				
1	Allocation Percentage		100 00%	57.07%	42.93%				
2	Total Units			16,190	4,050				
3	Gross Cost		5,951	3,396	2,555				
4	Cost per Unit			0.21	0.63			· · ·	
5	SMA per Unit			2.36	2.36				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8		07/01/03 - 09/30/03		240					
8A	Medi-Cal Units	10/01/03 - 06/30/04		15,950					
9		07/01/03 - 09/30/03		13,330					1
9A	Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04	 						
10		07/01/03 - 09/30/03						 	
10A	Enhanced SD/MC Units	10/01/03 - 06/30/04	 					 	
	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04			-			 	<u></u>
11		07/01/03 - 09/30/03					<u> </u>		
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04	 					 	
12	Non-Medi-Cal Units	1.5.0 1700 - 00/30/04			4,050			 	
			<u> </u>		4,030				
13	Medi-Cal Costs	07/01/03 - 09/30/03	50	50				<u> </u>	
13A		10/01/03 - 06/30/04	3,346	3,346				<u> </u>	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	566	566					
14A		10/01/03 - 06/30/04	37,642	37,642					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04	<u> </u>						<u> </u>
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A	· · · · · · · · · · · · · · · · · · ·	10/01/03 - 06/30/04			<u> </u>		· · · · · · · · · · · · · · · · · · ·		
17	Madinara/Madi Cal Cassas as Casta	07/01/03 - 09/30/03							
17A	Medicare/Medi-Cal Crossover Costs	10/01/03 - 06/30/04							
18	Madiagra/Madi Cal Cassavas PMA Hanna Limbs	07/01/03 - 09/30/03			_				
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04							
19	Additional Add Col Constant of Charles	07/01/03 - 09/30/03							
19A	Medicare/Medi-Cat Crossover Published Charges	10/01/03 - 06/30/04							
20	Modicaro/Modi Cal Crossquas Nagotiated Bates	07/01/03 - 09/30/03			,				
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							
21		07/01/03 - 09/30/03							
21 21A	Enhanced SD/MC Costs	10/01/03 - 06/30/04	t					 	├ ──
21A 22		07/01/03 - 09/30/03					 -	 	+
22A	Enhanced SD/MC SMA Upper Limits	10/01/03 - 06/30/04	 					 	
23		07/01/03 - 09/30/03						 	
23A	Enhanced SD/MC Published Charges	10/01/03 - 06/30/04	 				 	 	
24 24		07/01/03 - 09/30/03	 		<u> </u>		 -		1
24A	Enhanced SD/MC Negotiated Rales	10/01/03 - 06/30/04						 	
							27.27		100
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						ļ	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	L				<u> </u>	l	
29	<u>programment i journaliste i j</u>	07/01/03 - 09/30/03		<u> </u>	<u> </u>	<u> </u>	1 1 1 1	1 - 17	
29A	Healthy Families Costs	10/01/03 - 06/30/04	-						
30		07/01/03 - 09/30/03					 		
30A	Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	 	-			1	 	
31		07/01/03 - 09/30/03	 				 		\vdash
31A	Healthy Families Published Charges	10/01/03 - 06/30/04	— —	-			 		├ ───┤
32	<u> </u>	07/01/03 - 09/30/03		_			 	 	
32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04				 		 	
1		1.3.3.1.03	نفينيت ا					<u> </u>	
33	Non-Medi-Cal Costs	2,555	L	2,555		l			

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU

County Code: 47

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	County Code: 47		0,,	<i>\$71.11</i>				
	Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH	Α	В	С	D	E	F	G
Le	Legal Entity Number: 00047		Service	Service	Service	Service	Service	Service
	Mode: 45 - Outreach	Mode Total	Function	Function	Function	Function	Function	Function
		7 [20	21				
1	Allocation Percentage	100.00%	43.50%	56.50%				
2	Total Units		3,757	4,707				
3	Gross Cost	400,452	174,196	226,256				
4	Cost per Unit		46.37	48.07		5-44-1-44-1		
5	Non-Medi-Cal Units		3,757	4,707				
6	Non-Medi-Cal Costs	400,452	174,196	226,256	:, :			

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47

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_	Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH	A	В	С	D	E	F	G
Le	Legal Entity Number: 00047		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support	Mode Total	Function	Function	_ Function	Function	Function	Function
		7 [40	30				
1	Allocation Percentage	100.00%	20.88%	79.12%				
2	Total Units		379	370			_	
3	Gross Cost	14,029	2,929	11,100				
4	Cost per Unit		7.73	30.00		<u> </u>	<u>. </u>	<u>.</u>
5	Non-Medi-Cal Units (Same as Line 2)		379	370				
6	Non-Medi-Cal Costs (Same as Line 3)	14,029	2,929	11,100	<u> </u>			

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SDIMC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

				KEIMBURS	EMENT TYPE	PC		Costs			Costs	
Legal Entity SISKIYOU COUNTY BEHAV at Entity Number 00047	IORAL HEALTH	Α	В	Ç	D	E	F	G	н	Total	j	K
ar Entity Number 0004/		1	Mode 55		Total	Total Inpatient		_		Total Outpatient	ļ	Total Outpatient
			S F s 11-19.		MAA	Mode 05-	Mode 05-All		Mode 15	Exclude	Mode 15	(Call+ColJ)
	07/01/03 09/30/03	S.F.s 01-09	31_39	S F s 21-29	Tet 1 10 10	Hospital	Other					770,981
Medi-Cal Costs	10/01/03 - 06/30/04											2,526,195
Medi-Cal SMA	07/01/03 - 09/30/03							56,853	1,066,819	1,123,672	566	1,124,239
			1 1	11 11 11	<u> </u>	<u> </u>					37,642	3,714,828 1,123,672
Medi-Cal P C	10/01/03 - 06/30/04							66,606	3,498,852	3,565,458		3,565,458
Medi-Cal N R	07/01/03 - 09/30/03											
	talan da ayan ayan ayan ayan ayan ayan ayan				<u></u>							
Medi-Cal Gross Reimbursement		11.11		11,11,11			<u> </u>					770,981 2,526,195
								122,332			3,346	
Medicare/Medi-Cal Crossover Cost		 			لنجنبن		l					20,298 90,698
Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03	18 j 15.	107 (1,0,107						29,585	29,585		29,585
		1					<u> </u>					132,197
Medicare/Medi-Cal Crossover P. C	10/01/03 - 06/30/04	+ • • • • • • • • • • • • • • • • • • •										29,585
Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
				1 2 2 2		<u></u>						
Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03	4			<u> </u>				20,298	20,298		20,29
The part of the second		 										90.698
Total SD/MC + Crossover Gross Reim		 	 		1.				752,222 2 491 196			791,279 2,616,893
	T 1 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	 		-					2,137,130	2,515,547	3,340	2,010,033
Enhanced SD/MC (Children) Cost	10/01/03 - 06/30/04											
Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03			1 - 1 - 1 - 1								
			 									
Enhanced SD/MC (Children) P. C	10/01/03 - 06/30/04	Total San										
Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
Enhanced SD/MC (Children) Gross Reim		+			2 - 111 - 1111 T							
Enhanced SD/MC (Refugees) Cost	<u> </u>							- 				
Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
						<u> </u>	h					
						-						791,279
		 			1 1 2 12		 	122,352	2,491,196	2,513,547	3,346	2,616,893
										9 271	<u></u>	8,27
Healthy Families Cost	10/01/03 - 06/30/04	 		1.1			 		14,740	14,740		14,740
Healthy Families SMA	07/01/03 - 09/30/03								12,056	12,056		12,056
 		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1	-								21,485
Healthy Families P. C.	10/01/03 - 06/30/04								21,485	21,485		21,48
Healthy Families N. R	07/01/03 - 09/30/03		<u> </u>		ا الناب							
		4						 .	 			
Healthy Families Gross Reim		1	+	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, , , , , , , , , , , , , , , , , , , 		 					8,27 14,740
Less. Patient and Other Payor Revenue	1.000.000.00004	1	1	100 to 100 to		20 July 20 1	Jan 1, 194 M	1 1 1 1 1 1 1 1 1	14,140	14,140	e en	14,740
SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
·)	10/01/03 - 06/30/04	-				 	├ ───┤					
Enhanced SD/MC (Refugees) Revenue												
Healthy Families Revenue		1	T									
Total Expenditures from MAA (Mode 55)												
			1	Jan Sarah	1 4 12 2			la in	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 10 10	1	<u> </u>
The second of th	Janatian agranas	 	<u> </u>				line in		760.00			
Net Due - SD/MC for Direct Services		 	1 77 1	1000		 -	 			791,228		
Net Due - Enhanced SD/MC (Refugees)								122,332			3,346	
Net Due - Healthy Families	07/01/03 - 09/30/03								8,271	8,271		8,27
unit de la companya d	10/01/03 - 06/30/04	+		<u> </u>				<u> </u>	14,740	14,740		14,74
	107/01/02 00/20/02	 	<u> </u>				1		<u> Lagrando a la como de la como de</u>			
SD/MC (Includes Children)	10/01/03 - 06/30/04					 	 			<u> </u>		
Enhanced SD/MC (Refugees)												
Healthy Families	07/01/03 - 09/30/03 10/01/03 - 06/30/04	F 150	1			ļ				L		
	Medi-Cal Costs Medi-Cal SMA Medi-Cal P C Medi-Cal N R Medi-Cal Gross Reimbursement Medicare/Medi-Cal Crossover Cost Medicare/Medi-Cal Crossover SMA Medicare/Medi-Cal Crossover P C Medicare/Medi-Cal Crossover N R Medicare/Medi-Cal Crossover Gross Reim. Total SD/MC + Crossover Gross Reim. Total SD/MC + Crossover Gross Reim Enhanced SD/MC (Children) Cost Enhanced SD/MC (Children) SMA Enhanced SD/MC (Children) P C Enhanced SD/MC (Children) N R Enhanced SD/MC (Refugees) Cost Enhanced SD/MC (Refugees) P C Enhanced SD/MC (Refugees) SMA Enhanced SD/MC (Refugees) SMA Enhanced SD/MC (Refugees) SMA Enhanced SD/MC (Refugees) P C Enhanced SD/MC (Refugees) Gross Reim. Healthy Families Cost Healthy Families Cost Healthy Families P C Healthy Families P C Healthy Families P C Healthy Families P C Healthy Families Gross Reim Less Palient and Other Payor Revenue Enhanced SD/MC (Refugees) Revenue Healthy Families Revenue Total Expenditures from MAA (Mode 55) Medi-Cal Egipblity Factor (Average) Revenue MAA Net Due - SD/MC for Direct Services Net Due - Enhanced SD/MC (Refugees) Net Due - Healthy Families Amount Negotiated Rates Exceed Costs SD/MC (Includes Children) Enhanced SD/MC (Refugees)	Medi-Cal Costs	Medi-Cal Costs	Mode 52 S F is 11-19 S F is 10-19 31-39 S F is 10-19 31-39 S F is 11-19 S F is 1	Medi-Cal Costs	Mode Cal Costs	Medi-Carl Cests	Med-Cal Costs	Meth Cal Cross	Medic Carlos	March Colors	March Graph

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (08/04)

County, SISKIYOU County Code: 47

County Code: 47											
Legal Entity, SISKIYOU COUNTY BEHAVIOR	AL HEALTH	A	8	С	0	Ē	F	G	Н	1	
Legal Enlity Number 00047		Total MAA	Total Inpalient	Fotal Outpatient	Total	50 00% FFP	54 35% FFP	52 95% FFP	Variable %	75 00% FFP	Total FFP
SD/MC Administrative Reimbursement (County On	ily)	10.00			\$2 P. F. F. L.				1.0		
 County SD/MC Direct Service Gross Reimbursement 		2014		3,408,172	3,408,172	1 1 1 1 1 1 1 1					
2 Contract Providers Medi-Cal Direct Service Gross	Reimbursement			7,289,327	2,289,327						
3 Total Medi-Cal Direct Service Gross Reimburseme	int			1 1 1 1 1 1 1	5,697,499	3.4 (4.1) (4.4)					
4 Medi-Cal Administrative Reimbursement Limit					854,625	March and San					
5 Medi-Cai Administration					168,715						
6 Medi-Cal Administrative Reimbursement					168,715	84,358			14 14		84,358
Healthy Families Administrative Reimbursement (C	ounty Only)	· · · · · · · · · · · · · · · · · · ·		4, 1975							
7 County Healthy Families Direct Service Gross Reir	nbursement			23,011	23,011				*		
7A Contract Providers Healthy Families Direct Service	Gross Reim.										
7B Total Healthy Families Direct Service Gross Reimb	oursement				23,011					·	
8 Healthy Families Administrative Reimbursement Li	mit				2,301						····
9 Healthy Families Administration		1.0		1 1 1 1 1 1 1	1,139					-	٠,٠
10 Healthy Families Administrative Reimbursement					1,139				740		710
SD/MC Net Reimbursement for MAA											
tt Medi-Cal Admin Activities Svc Functions 01 - 09											
12 Medi-Cai Admin Activities Svc Functions 11 - 19,	31 - 39		7 7 7	1.0				,			
13 Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14 Utilization Review-Skilled Prof Med Personnel (C	ounty Only)	-			19.384	F 3-7	-			37.038	37.038
15 Other SO/MC Utilization Review (County Only)					78,222	39,111					39 111
16	07/01/03 09/30/03			791.279	791.279		130 060	 			430 060
	10/01/03 - 06/30/04		 	2.616.893	2,616,893			1.385.645			1 385 645
17 5-1	07/01/03 - 09/30/03	1		1 - 19.10,010		· · · · · · · · ·		1,027,477			
17A Enhanced SO/MC Net Reimb (Children)	10/01/03 - 06/30/04			† 	1	F					
18 Enhanced SD/MC Net Reimb (Refugees)											
19 Total SD/MC Reimbursement Before Excess FFP											1,976,211
20 Amount Negotiated Rates Exceed Costs - SD/MC	& Enh SD/MC		خسننخنا			(1,770,-11
21 Total SD/MC Reimbursement (FFP)				200	To a service of		· · · · · ·				1,976,211
22 Contract Limitation Adjustment		100 mg			1						1,274,211
23 Adjusted Total SO/MC Reimbursement (FFP)			100		******						1,976,211
24	07/01/03 - 09/30/03			8 271	8.271				5,376		5 376
	10/01/03 - 06/30/04			14.740	14.740	<u> </u>		 	9,581		9.581
25 Total Healthy Families Reimbursement Before Exc			·	1	14,740	 		 	7,381	F	15.698
26 Amount Negotiated Rates Exceed Costs Healthy		1		 	 	 	 			 	(2,0)
27 Total Healthy Families Reimbursement		 	<u> </u>	1 2 2 2 2	(15 69

STATE SHARE OF SD/MC COST	
Line 5: Column D minus Column E	84,358
Line 18: Column D minus Column H	399
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13. Column D minus Column I	
Line 14: Column D minus Column I	12,346
Line 15: Column D minus Column E	39,111
Line 16: Column D minus Column F	361,219
Line 16A: Column D minus Column G	1,231,248
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
	2,895
Line 24: Column D minus Column H	2,033
Line 24: Column D minus Column H	2,033
Line 24: Column D minus Column H	5,159

MANAGEMENT COMMENTS AND RECOMMENDATIONS Fiscal Period Ended June 30, 2004 Siskiyou County Community Mental Health Services

1. Non Separation of Providers' Unit of Service

Our review disclosed that the County combines and bills for services provided by Contract and County legal entities under the County legal entity. A legal entity is a distinct organization with separate ownership status and employer identification number and as such its activities should be separately accounted for and not be comingled with another legal entity. Also, the DMH Cost Report Instruction Manual states that organizational providers are required to submit annual cost report.

Audit Authority

- 1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
- 2. 42 Code of Federal Regulations 413.20

Recommendation

We recommend that the County should exercise due care to ensure that billing policies and procedures are available to be followed when submitting claims for services provided to Medi-Cal beneficiaries. The policies and procedures should contain a clause that billings submitted to the state for payments will be processed by legal entity, and not as aggregate service provided by the County legal entity.

Also, when services provided by Contract providers with legal entity status are submitted to the State for payment, County should ensure that the activities of each legal entity is appropriately identified with the correct billing codes for proper accounting.

Finally, County should maintain adequate records which are the source for the claimed state reimbursements throughout the year.

Auditee Response